

Title 36: TAXATION
Chapter 221: OVERPAYMENTS, REFUNDS

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Maine Revised Statutes
Title 36: TAXATION
Chapter 221: OVERPAYMENTS, REFUNDS

§2011. OVERPAYMENT; REFUNDS

If the State Tax Assessor determines, upon written application by a taxpayer or during the course of an audit, that any tax under this Part has been paid more than once or has been erroneously or illegally collected or computed, the assessor shall certify to the State Controller the amount paid in excess of that legally due. That amount must be credited by the assessor on any taxes then due from the taxpayer and the balance refunded to the taxpayer or the taxpayer's successor in interest, but no such credit or refund may be allowed unless within 3 years from the date of overpayment either a written petition stating the grounds upon which the refund or credit is claimed is filed with the assessor or the overpayment is discovered on audit. Interest at the rate determined pursuant to section 186 must be paid on any balance refunded pursuant to this chapter from the date the return listing the overpayment was filed or the date the payment was made, whichever is later, except that no interest may be paid with respect to the refunds provided by section 2013 and, in cases of excessive or erroneous collections, interest must be paid in accordance with section 1814, subsection 3. At the election of the assessor, unless the taxpayer specifically requests a cash refund, the refund may be credited to the taxpayer's sales and use tax account, but, in the case of a credit no further interest may accrue from the date of that election. The taxpayer may not apply for a refund of any amount assessed when administrative and judicial review under section 151 has been completed. [2005, c. 218, §29 (AMD).]

A taxpayer dissatisfied with the decision of the assessor, upon a written request for refund filed under this section may request reconsideration and appeal from the reconsideration in the same manner and under the same conditions as in the case of assessments made under chapter 7. The decision of the assessor upon a written request for refund becomes final as to law and fact in the same manner and under the same conditions as in the case of assessments made under chapter 7. [2013, c. 331, Pt. C, §10 (AMD); 2013, c. 331, Pt. C, §41 (AFF).]

SECTION HISTORY

1977, c. 694, §707 (AMD). 1979, c. 378, §17 (AMD). 1981, c. 180, §§2,3 (AMD). 1985, c. 691, §24 (AMD). 1987, c. 772, §25 (AMD). 2005, c. 218, §29 (AMD). 2013, c. 331, Pt. C, §10 (AMD). 2013, c. 331, Pt. C, §41 (AFF).

§2012. REFUND OF SALES TAX ON GOODS REMOVED FROM STATE

When a business which operates from fixed locations within and without this State purchases supplies and equipment in this State, places them in inventory in this State, and subsequently withdraws them from inventory either for use at a location of the business in another taxing jurisdiction or for fabrication, attachment or incorporation into other tangible personal property for use at a location of the business in another taxing jurisdiction, without having made use other than storage or such fabrication, attachment or incorporation within this State, it may request a refund of Maine sales tax paid at the time of purchase, provided it maintains inventory records by which the acquisition and disposition of such supplies and equipment purchased can be traced. No refund shall be made where the taxing jurisdiction to which the supplies and equipment are removed levies a sales or use tax. Such refunds must be requested in accordance with section 2011. [1967, c. 88, (AMD).]

SECTION HISTORY

1967, c. 88, (AMD).

§2013. REFUND OF SALES TAX ON DEPRECIABLE MACHINERY AND EQUIPMENT PURCHASES

1. Definitions. As used in this section, unless the context otherwise indicates, the following words have the following meanings.

A. "Commercial agricultural production" means commercial production of crops, plants, trees, compost and livestock. [2011, c. 657, Pt. N, §2 (AMD); 2011, c. 657, Pt. N, §3 (AFF).]

A-1. "Commercial aquacultural production" means the commercial production of cultured fish, shellfish, seaweed or other marine plants for human and animal consumption, including:

(1) All cultivating activities occurring at hatcheries or nurseries, from the egg, larval or spore stages to the transfer of the product to a growing site; and

(2) All cultivating activities occurring on water, from the receipt of fish, shellfish, seaweed or other marine plants from onshore facilities to the delivery of harvested products to onshore facilities for processing. [1993, c. 151, §1 (NEW).]

B. "Commercial fishing" means attempting to catch fish or any other marine animals or organisms with the intent of disposing of them for profit or trade in commercial channels and does not include subsistence fishing for personal use, sport fishing or charter boat fishing where the vessel is used for carrying sport anglers to available fishing grounds. [1993, c. 151, §1 (AMD).]

B-1. "Commercial wood harvesting" means the commercial severance and yarding of trees for sale or for processing into logs, pulpwood, bolt wood, wood chips, stud wood, poles, pilings, biomass or fuel wood or other products commonly known as forest products. [2011, c. 657, Pt. N, §2 (NEW); 2011, c. 657, Pt. N, §3 (AFF).]

C. "Depreciable machinery and equipment" means, except as otherwise provided by this paragraph, that part of the following machinery and equipment for which depreciation is allowable under the Code and repair parts for that machinery and equipment:

(1) New or used machinery and equipment for use directly and primarily in commercial agricultural production, including self-propelled vehicles; attachments and equipment for the production of field and orchard crops; new or used machinery and equipment for use directly and primarily in production of milk, animal husbandry and production of livestock, including poultry; new or used machinery and equipment used in the removal and storage of manure; and new or used machinery and equipment not used directly and primarily in commercial agricultural production, but used to transport potatoes from a truck into a storage location;

(2) New or used watercraft, nets, traps, cables, tackle and related equipment necessary to and used directly and primarily in commercial fishing;

(3) New or used watercraft, machinery or equipment used directly and primarily for commercial aquacultural production, including, but not limited to: nets; ropes; cables; anchors and anchor weights; shackles and other hardware; buoys; fish tanks; fish totes; oxygen tanks; pumping systems; generators; water-heating systems; boilers and related pumping systems; diving equipment; feeders and related equipment; power-generating equipment; tank water-level sensors; aboveground piping; water-oxygenating systems; fish-grading equipment; safety equipment; and sea cage systems, including walkways and frames, lights, netting, buoys, shackles, ropes, cables, anchors and anchor weights; and

(4) New or used machinery and equipment for use directly and primarily in commercial wood harvesting, including, but not limited to, chain saws, skidders, delimbers, forwarders, slashers, feller bunchers and wood chippers.

"Depreciable machinery and equipment" does not include a motor vehicle as defined in section 1752, subsection 7 or a trailer as defined in section 1752, subsection 19-A. [2011, c. 2, §41 (COR) .]

[2011, c. 2, §41 (COR) .]

2. Refund authorized. Any person, association of persons, firm or corporation that purchases electricity, or that purchases or leases depreciable machinery or equipment, for use in commercial agricultural production, commercial fishing, commercial aquacultural production or commercial wood harvesting or that purchases fuel for use in a commercial fishing vessel must be refunded the amount of sales tax paid upon presenting to the State Tax Assessor evidence that the purchase is eligible for refund under this section.

Evidence required by the assessor may include a copy or copies of that portion of the purchaser's or lessee's most recent filing under the United States Internal Revenue Code that indicates that the purchaser or lessee is engaged in commercial agricultural production, commercial fishing, commercial aquacultural production or commercial wood harvesting and that the purchased machinery or equipment is depreciable for those purposes or would be depreciable for those purposes if owned by the lessee.

In the event that any piece of machinery or equipment is only partially depreciable under the United States Internal Revenue Code, any reimbursement of the sales tax must be prorated accordingly. In the event that electricity or fuel for a commercial fishing vessel is used in qualifying and nonqualifying activities, any reimbursement of the sales tax must be prorated accordingly.

Application for refunds must be filed with the assessor within 36 months of the date of purchase or execution of the lease.

[2011, c. 657, Pt. N, §2 (AMD); 2011, c. 657, Pt. N, §3 (AFF) .]

3. Purchases made free of tax with certificate. Sales tax need not be paid on the purchase of electricity, fuel for a commercial fishing vessel or a single item of machinery or equipment if the purchaser has obtained a certificate from the assessor stating that the purchaser is engaged in commercial agricultural production, commercial fishing, commercial aquacultural production or commercial wood harvesting and authorizing the purchaser to purchase electricity, fuel for a commercial fishing vessel or depreciable machinery and equipment without paying Maine sales tax. The seller is required to obtain a copy of the certificate together with an affidavit as prescribed by the assessor, to be maintained in the seller's records, attesting to the qualification of the purchase for exemption pursuant to this section. In order to qualify for this exemption, the electricity, fuel for a commercial fishing vessel or depreciable machinery or equipment must be used directly in commercial agricultural production, commercial fishing, commercial aquacultural production or commercial wood harvesting. In order to qualify for this exemption, the electricity or fuel for a commercial fishing vessel must be used in qualifying activities, including support operations.

[2011, c. 657, Pt. N, §2 (AMD); 2011, c. 657, Pt. N, §3 (AFF) .]

4. Information on processes for refunds and appeals. The assessor shall post information describing the process for requesting a refund under this section on the bureau's publicly accessible website along with a description of the process to appeal a denial of refund request.

[2011, c. 285, §8 (AMD); 2011, c. 285, §15 (AFF) .]

SECTION HISTORY

1977, c. 686, §5 (NEW). 1979, c. 190, (AMD). 1981, c. 364, §28 (AMD). 1981, c. 680, (AMD). 1983, c. 571, §3 (AMD). 1985, c. 411, §§1,2 (AMD). 1985, c. 447, §§1-3 (AMD). 1985, c. 691, §§25,26,48 (AMD). 1985, c. 737, §A98 (AMD). 1989, c. 533, §§11-13 (AMD). 1989, c. 847, §3 (AMD). 1993, c. 151, §1 (AMD). 1993, c. 395, §17 (AMD). 1993, c. 680, §A30 (AMD). 1997, c. 514, §1 (AMD). 1999, c. 708, §32 (AMD). 1999, c. 757,

§1 (AMD). 1999, c. 757, §3 (AFF). 2001, c. 396, §24 (AMD). 2005, c. 519, §QQQ1 (AMD). 2005, c. 519, §QQQ2 (AFF). 2005, c. 638, §2 (AMD). 2007, c. 466, Pt. A, §60 (AMD). 2007, c. 649, §8 (AMD). 2009, c. 632, §3 (AMD). RR 2011, c. 2, §41 (COR). 2011, c. 285, §8 (AMD). 2011, c. 285, §15 (AFF). 2011, c. 380, Pt. EEEE, §§1, 2 (AMD). 2011, c. 380, Pt. EEEE, §3 (AFF). 2011, c. 657, Pt. N, §2 (AMD). 2011, c. 657, Pt. N, §3 (AFF).

§2014. FISH PASSAGE FACILITIES

Taxes on the sale or use of materials used in the construction of fish passage facilities in new, reconstructed or redeveloped dams, when the fish passage facilities are built in accordance with plans and specifications approved by the Department of Inland Fisheries and Wildlife or the Department of Marine Resources, shall be refundable. [1983, c. 560, §§4, 6 (NEW).]

The State Tax Assessor shall refund sales or use tax paid on these construction materials upon the submission by a person of the following: [1983, c. 560, §§4, 6 (NEW).]

1. Certification concerning construction. A certification from the Department of Inland Fisheries and Wildlife or the Department of Marine Resources that the fish passage facilities were constructed in accordance with approved plans and specifications; and

[1983, c. 560, §§4, 6 (NEW) .]

2. Application for tax rebate. An application for a tax rebate which shall state at a minimum the construction materials purchased, its manufacturers, its cost, the use of which the purchaser has made of the materials and the seller from whom the purchase was made, and shall be accompanied by a copy of the purchase invoices.

[1983, c. 560, §§4, 6 (NEW) .]

SECTION HISTORY

1983, c. 560, §§4,6 (NEW).

§2015. RENTAL VEHICLE EXCISE TAX REIMBURSEMENT

1. Report. Annually, on or before September 1st, a vehicle owner or rental company engaged in the business of renting automobiles for a period of less than one year, in order to claim an excise tax reimbursement, shall file a report with the State Tax Assessor. The report must include the information required by the State Tax Assessor to determine the taxpayer's excise tax reimbursement entitlement. The State Tax Assessor may extend the September 1st filing deadline for a period not to exceed one year for good cause.

[1993, c. 701, §8 (NEW); 1993, c. 701, §10 (AFF) .]

2. Reimbursement. The State Tax Assessor shall determine the reimbursement to be paid to a taxpayer filing a return pursuant to subsection 1. The reimbursement is the amount that is the smaller of:

A. The amount determined by computing the total excise tax credit entitlement during the most recently completed period from July 1st to June 30th for which a taxpayer has filed a return pursuant to subsection 1. An excise tax credit accrues for each vehicle excise tax paid in the prior completed period for which the associated Maine registration was surrendered prior to the expiration of the associated 12-month excise tax period, unless the excise tax was credited to another registration, in which case the 12-month period continues to run in association with the replacement registration. The amount of the credit is equal to the amount of the excise tax paid in order to register the original vehicle multiplied by

a fraction, the numerator of which is the number of complete months short of 12 months during which the registration was surrendered and the denominator is 12; or [1993, c. 701, §8 (NEW); 1993, c. 701, §10 (AFF).]

B. Three-tenths of the amount of tax paid to the State by the taxpayer resulting from the tax on the rental of automobiles for a period of less than one year during the most recently completed period from July 1st to June 30th. [1993, c. 701, §8 (NEW); 1993, c. 701, §10 (AFF).]

[1993, c. 701, §8 (NEW); 1993, c. 701, §10 (AFF) .]

3. Treasurer of State; notification. Upon the determination of the reimbursement amount to be paid to a vehicle owner or rental company, the State Tax Assessor shall inform the Treasurer of State of the determination and the Treasurer of State shall make the reimbursement. These reimbursements must be accounted for and paid as sales and use tax refunds. Unless the reimbursement is paid before November 1st of the year in which the report required in subsection 1 is filed or within 60 days of the filing of that report, whichever is later, interest at the rate provided in section 186 must be paid for the period of time that transpires after the deadline before payment is made.

[1993, c. 701, §8 (NEW); 1993, c. 701, §10 (AFF) .]

SECTION HISTORY

1993, c. 701, §8 (NEW). 1993, c. 701, §10 (AFF).

§2016. PINE TREE DEVELOPMENT ZONE BUSINESSES; REIMBURSEMENT OF CERTAIN TAXES

1. Terms defined. As used in this section, the terms "qualified Pine Tree Development Zone business" and "qualified business activity" have the meanings given to them in Title 30-A, section 5250-I. For the purposes of this section, "primarily" means more than 50% of the time during the period that begins on the date on which the property is first placed in service by the purchaser and ends 2 years from that date or at the time the property is sold, destroyed or otherwise permanently removed from service by the purchaser, whichever occurs first.

[2005, c. 351, §9 (NEW); 2005, c. 351, §26 (AFF) .]

2. Reimbursement allowed. A reimbursement is allowed as provided in this section for a tax paid pursuant to this Part with respect to the sale or use of tangible personal property that is physically incorporated in and becomes a permanent part of real property that is owned by or sold to a qualified Pine Tree Development Zone business and that is used directly and primarily by that business in one or more qualified business activities.

[2005, c. 351, §9 (NEW); 2005, c. 351, §26 (AFF) .]

3. Claim for reimbursement. Claims under this section for reimbursement of taxes are controlled by this subsection.

A. A claim for reimbursement under this section must be filed by the contractor or subcontractor with the State Tax Assessor within 3 years from the date on which the tangible personal property was incorporated into real property. The reimbursement claim must be submitted on a form prescribed by the assessor and must be accompanied by a statement from a qualified Pine Tree Development Zone business certifying, under penalties of perjury, that the personal property with respect to which the tax was paid by the claimant has been placed in use directly and primarily in a qualified business activity. All records pertaining to such certification and to the transactions in question must be retained for at least 6 years by the contractor or subcontractor, by the qualified Pine Tree Development Zone business and by the person, if any, that sold the real property in question to that business. The reimbursement

claim must be accompanied by such additional information as the assessor may require. If a sales or use tax is included in the contractor's or subcontractor's contract price, the contractor or subcontractor shall file, at the request of the qualified Pine Tree Development Zone business, a claim for reimbursement in accordance with this section and pay the reimbursement to the qualified Pine Tree Development Zone business. [2005, c. 351, §9 (NEW); 2005, c. 351, §26 (AFF).]

B. If, by agreement between the contractor or subcontractor and the qualified Pine Tree Development Zone business, the contractor or subcontractor assigns its right to claim and receive reimbursement, the qualified Pine Tree Development Zone business must file a claim for reimbursement in accordance with this subsection. A reimbursement may not be issued to a qualified Pine Tree Development Zone business under this paragraph unless the contractor or subcontractor has previously submitted to the bureau a certificate, signed by the contractor or subcontractor, releasing the contractor's or subcontractor's claim to the reimbursement. The certificate must be in a format prescribed by the assessor. [2005, c. 351, §9 (NEW); 2005, c. 351, §26 (AFF).]

[2005, c. 351, §9 (NEW); 2005, c. 351, §26 (AFF) .]

4. Limitations. The following are the limitations on reimbursements made pursuant to this section.

A. Reimbursements made by the assessor pursuant to this section are limited to taxes paid in connection with sales of tangible personal property that occur within a period of 10 years in the case of a qualified Pine Tree Development Zone business located in a tier 1 location, as defined in Title 30-A, section 5250-I, subsection 21-A, and 5 years in the case of a qualified Pine Tree Development Zone business located in a tier 2 location, as defined in Title 30-A, section 5250-I, subsection 21-B, from the date the qualified Pine Tree Development Zone business receiving the property is certified pursuant to Title 30-A, section 5250-O or by December 31, 2028, whichever occurs first. [2009, c. 627, §7 (AMD); 2009, c. 627, §12 (AFF).]

B. Reimbursement pursuant to this section of taxes paid in connection with the sale of tangible personal property subsequently attached to real property may not be made when those real property improvements:

- (1) Are owned by more than one person prior to their acquisition by the qualified Pine Tree Development Zone business whose certification accompanies the reimbursement claim pursuant to subsection 3; or
- (2) Have been used for a business purpose by a person other than the qualified Pine Tree Development Zone business whose certification accompanies the reimbursement claim pursuant to subsection 3. [2005, c. 351, §9 (NEW); 2005, c. 351, §26 (AFF).]

[2009, c. 627, §7 (AMD); 2009, c. 627, §12 (AFF) .]

5. Audit. The assessor has the authority to audit any claim filed under this section. If the assessor determines that the amount of the claimed reimbursement is incorrect, the assessor shall redetermine the claim and notify the claimant in writing of the redetermination. If the claimant has received reimbursement of an amount that the assessor concludes should not have been reimbursed, the assessor may issue an assessment for that amount within 3 years from the date the reimbursement claim was filed or at any time if a fraudulent reimbursement claim was filed. The claimant may seek reconsideration, pursuant to section 151, of the redetermination or assessment.

[2005, c. 351, §9 (NEW); 2005, c. 351, §26 (AFF) .]

6. Payment of claims. The State Tax Assessor shall determine the benefit for each claimant under this section. The assessor shall pay the certified amounts to each approved applicant qualifying for the benefit under this section within 30 days after receipt of a properly completed claim. Interest is not allowed on any payment made to a claimant pursuant to this section.

[2011, c. 655, Pt. L, §3 (AMD) .]

SECTION HISTORY

2005, c. 351, §9 (NEW). 2005, c. 351, §26 (AFF). 2009, c. 461, §25 (AMD). 2009, c. 627, §7 (AMD). 2009, c. 627, §12 (AFF). 2011, c. 655, Pt. L, §3 (AMD).

§2017. QUALIFIED COMMUNITY WIND POWER GENERATOR; REIMBURSEMENT OF CERTAIN TAXES

1. Definitions. As used in this section, unless the context otherwise indicates, the following terms have the following meanings.

A. "Primarily" means more than 50% of the time during the period that begins on the date on which the property is first placed in service by the purchaser and ends 2 years from that date or at the time the property is sold, destroyed or otherwise permanently removed from service by the purchaser, whichever occurs first. [2005, c. 646, §6 (NEW).]

A-1. "Community wind power generation facility" means an electricity-generating facility at any one site with an instantaneous generating nameplate capacity of not more than 10 megawatts that is powered entirely by wind energy. [2007, c. 693, §17 (NEW).]

B. "Qualified community wind power generator" means a person that has been certified as a community wind power generator by the Public Utilities Commission pursuant to Title 35-A, section 3403, subsection 3. [2007, c. 693, §18 (AMD); 2007, c. 693, §37 (AFF).]

[2007, c. 693, §§17, 18 (AMD); 2007, c. 693, §37 (AFF) .]

2. Reimbursement allowed. A reimbursement is allowed as provided in this section for a tax paid pursuant to this Part with respect to the sale or use of tangible personal property that is physically incorporated in and becomes a permanent part of real property that is owned by or sold to a qualified community wind power generator and that is used directly and primarily in the generation of electricity at a community wind power generation facility in this State.

[2007, c. 693, §19 (AMD); 2007, c. 693, §37 (AFF) .]

3. Claim for reimbursement. Claims under this section for reimbursement of taxes are controlled by this subsection.

A. A claim for reimbursement under this section must be filed by the contractor or subcontractor with the State Tax Assessor within 3 years from the date on which the tangible personal property was incorporated into real property. The reimbursement claim must be submitted on a form prescribed by the assessor and must be accompanied by a statement from a qualified community wind power generator certifying, under penalties of perjury, that the personal property with respect to which the tax was paid by the claimant has been placed in use directly and primarily in the generation of electricity in this State at a community wind power generation facility. All records pertaining to such certification and to the transactions in question must be retained for at least 6 years by the contractor or subcontractor, by the qualified community wind power generator and by the person, if any, that sold the real property in question to the qualified community wind power generator. The reimbursement claim must be accompanied by such additional information as the assessor may require. If a sales or use tax is included in the contractor's or subcontractor's contract price, the contractor or subcontractor shall file, at the

request of the qualified community wind power generator, a claim for reimbursement in accordance with this section and pay the reimbursement to the qualified community wind power generator. [2007, c. 693, §20 (AMD); 2007, c. 693, §37 (AFF).]

B. If, by agreement between the contractor or subcontractor and the qualified community wind power generator, the contractor or subcontractor assigns its right to claim and receive reimbursement, the qualified community wind power generator must file a claim for reimbursement in accordance with this subsection. Reimbursement may not be issued to a qualified community wind power generator under this paragraph unless the contractor or subcontractor has previously submitted to the assessor a certificate, signed by the contractor or subcontractor, releasing the contractor's or subcontractor's claim to the reimbursement. The certificate must be in a format prescribed by the assessor. [2007, c. 693, §20 (AMD); 2007, c. 693, §37 (AFF).]

[2007, c. 693, §20 (AMD); 2007, c. 693, §37 (AFF) .]

4. Limitations. Limitations on reimbursements made pursuant to this section are governed by this subsection.

A. Reimbursements made by the State Tax Assessor pursuant to this section are limited to taxes paid in connection with sales of tangible personal property that occur within a period of 5 years from the date the qualified community wind power generator receiving the property is certified pursuant to Title 35-A, section 3403, subsection 3 or by December 31, 2011, whichever occurs first. [2007, c. 693, §21 (AMD); 2007, c. 693, §37 (AFF).]

B. Reimbursement pursuant to this section of taxes paid in connection with the sale of tangible personal property subsequently attached to real property may not be made when those real property improvements:

- (1) Are owned by more than one person prior to their acquisition by the qualified community wind power generator whose certification accompanies the reimbursement claim pursuant to subsection 3; or
- (2) Have been used for a business purpose by a person other than the qualified community wind power generator whose certification accompanies the reimbursement claim pursuant to subsection 3. [2005, c. 646, §6 (NEW).]

[2007, c. 693, §21 (AMD); 2007, c. 693, §37 (AFF) .]

5. Audit. The State Tax Assessor has the authority to audit any claim filed under this section. If the assessor determines that the amount of the claimed reimbursement is incorrect, the assessor shall redetermine the claim and notify the claimant in writing of the redetermination. If the claimant has received reimbursement of an amount that the assessor concludes should not have been reimbursed, the assessor may issue an assessment for that amount within 3 years from the date the reimbursement claim was filed or at any time if a fraudulent reimbursement claim was filed. The claimant may seek reconsideration, pursuant to section 151, of the redetermination or assessment.

[2005, c. 646, §6 (NEW) .]

6. Payment of claims. The State Tax Assessor shall determine the benefit for each claimant under this section and certify to the State Controller the amount to be transferred to the qualified community wind power generator reimbursement reserve account established, maintained and administered by the State Controller from General Fund undedicated revenue within the sales tax category. The assessor shall pay the certified amounts to each approved applicant qualifying for the benefit under this section within 30 days after receipt of a properly completed claim. Interest is not allowed on any payment made to a claimant pursuant to this section.

§2017. Reimbursement of certain taxes relating to advanced communications technology infrastructure

(As enacted by PL 2005, c. 665, §4 is to REALLOCATED TO TITLE 36, SECTION 2018)

SECTION HISTORY

2005, c. 646, §6 (NEW). 2005, c. 665, §4 (NEW). 2007, c. 466, Pt. A, §61 (RAL). 2007, c. 693, §§17-21 (AMD). 2007, c. 693, §37 (AFF).

§2018. REIMBURSEMENT OF CERTAIN TAXES RELATING TO ADVANCED COMMUNICATIONS TECHNOLOGY INFRASTRUCTURE

(REALLOCATED FROM TITLE 36, SECTION 2017)

(REPEALED)

SECTION HISTORY

2007, c. 466, Pt. A, §61 (RAL). MRSA T. 36, §2018, sub-§8 (RP).

§2019. REFUND OF SALES TAX ON PURCHASES OF PARTS AND SUPPLIES

1. Definition. For purposes of this section, "harvest-related transport of forest products" means the transportation of forest products from the forest land where they were harvested to their initial destination involving production or use.

[2007, c. 658, §3 (NEW) .]

2. Refund authorized. The State Tax Assessor shall refund to a person that purchases parts and supplies for use in the repair and maintenance of motor vehicles and trailers that are used directly and primarily in the harvest-related transport of forest products the amount of sales tax paid with respect to those parts and supplies upon the person's presenting evidence that the purchase is eligible for a refund under this section. The refund claim must be submitted on a form prescribed by the assessor and must be accompanied by a copy or copies of that portion of the purchaser's most recent filing under the Code indicating that the purchaser is engaged in the harvest-related transport of forest products and such additional information as the assessor may require. The purchase must have been made on or after April 1, 2008 but before October 1, 2008. An application for a refund under this subsection must be filed with the assessor within 36 months of the date of purchase.

[2007, c. 658, §3 (NEW) .]

3. Purchases made free of tax with certificate. Sales tax need not be paid on the purchase of parts and supplies for use in the repair and maintenance of motor vehicles and trailers that are used directly and primarily in the harvest-related transport of forest products if the purchaser has obtained a certificate from the assessor stating that the purchaser is engaged in the harvest-related transport of forest products and authorizing the purchaser to purchase parts and supplies for use in the repair and maintenance of motor vehicles and trailers without paying Maine sales tax. The seller shall obtain a copy of the certificate together with an affidavit as prescribed by the assessor, to be maintained in the seller's records, attesting to the qualification of purchases for exemption pursuant to this section. In order for the purchase of parts and supplies to qualify for this exemption, the motor vehicle or trailer to be repaired or maintained must be used directly and primarily in the harvest-related transport of forest products.

[2007, c. 658, §3 (NEW) .]

4. Audit. The assessor may audit a claim for refund filed under subsection 2 or the use of a certificate issued under subsection 3. If the assessor determines that the amount of the claimed refund is incorrect or that the certificate has been used inappropriately, the assessor may issue an assessment within 3 years from the date of purchase or the date the claim was filed, whichever is later, or at any time if a fraudulent claim was filed. The claimant may seek reconsideration of the assessment pursuant to section 151.

[2007, c. 658, §3 (NEW) .]

5. Payment of claims. The assessor shall pay the approved amount to qualified applicants under this section within 30 days after receipt of a properly completed claim. Interest is not allowed on any payment made to a claimant pursuant to this section.

[2007, c. 658, §3 (NEW) .]

SECTION HISTORY

2007, c. 658, §3 (NEW).

§2020. REFUND OF SALES TAX ON PURCHASES OF PARTS AND SUPPLIES FOR WINDJAMMERS

1. Definition. For purposes of this section, unless the context otherwise indicates, the following terms have the following meanings.

A. "Parts and supplies" means any products used directly and primarily for the operation, repair or maintenance of a windjammer, including, but not limited to, sails, rope, wood, rigging, masts, paints, varnishes, undersealers, engines and pumps, and lubricants and fuel. [2011, c. 425, §1 (NEW); 2011, c. 425, §3 (AFF).]

B. "Windjammer" means a United States Coast Guard-certified sailing vessel based in the State of traditional construction and designed to a historic standard that is used primarily for providing overnight passenger cruises along the Maine coast for a fee. [2011, c. 425, §1 (NEW); 2011, c. 425, §3 (AFF).]

[2011, c. 425, §1 (NEW); 2011, c. 425, §3 (AFF) .]

2. Refund authorized. The State Tax Assessor shall refund to a person that purchases parts and supplies for use in the operation, repair or maintenance of a windjammer the amount of sales tax paid with respect to those parts and supplies upon the person's presenting evidence that the purchase is eligible for a refund under this section. The refund claim must be submitted on a form prescribed by the assessor and must be accompanied by a copy or copies of that portion of the purchaser's most recent filing under the Code indicating that the purchaser is engaged in the operation of a windjammer and such additional information as the assessor may require. An application for a refund under this subsection must be filed with the assessor within 36 months of the date of purchase.

[2011, c. 425, §1 (NEW); 2011, c. 425, §3 (AFF) .]

3. Purchases made free of tax with certificate. Sales tax need not be paid on the purchase of parts and supplies for use in the operation, repair or maintenance of a windjammer if the purchaser has obtained a certificate from the assessor stating that the purchaser is engaged in the operation of a windjammer and authorizing the purchaser to purchase parts and supplies for use in the operation, repair and maintenance of a windjammer without paying Maine sales tax. The seller shall obtain a copy of the certificate together with an affidavit as prescribed by the assessor, to be maintained in the seller's records, attesting to the qualification of purchases for exemption pursuant to this section.

[2011, c. 425, §1 (NEW); 2011, c. 425, §3 (AFF) .]

4. Audit. The assessor may audit a claim for refund filed under subsection 2 or the use of a certificate issued under subsection 3. If the assessor determines that the amount of the claimed refund is incorrect or that the certificate has been used inappropriately, the assessor may issue an assessment within 3 years from the date of purchase or the date the claim was filed, whichever is later, or at any time if a fraudulent claim was filed. The claimant may seek reconsideration of the assessment pursuant to section 151.

[2011, c. 425, §1 (NEW); 2011, c. 425, §3 (AFF) .]

5. Payment of claims. The assessor shall pay the approved amount to qualified applicants under this section within 30 days after receipt of a properly completed claim. Interest is not allowed on any payment made to a claimant pursuant to this section.

[2011, c. 425, §1 (NEW); 2011, c. 425, §3 (AFF) .]

SECTION HISTORY

2011, c. 425, §1 (NEW). 2011, c. 425, §3 (AFF).

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